

INTERNAL REVENUE SERVICE
P. O. BOX 2508
CINCINNATI, OH 45201

DEPARTMENT OF THE TREASURY

Date: SEP 28 2007

DELTA DISABLED PILOTS ASSOCIATION
PO BOX 1055
LOS ALTOS, CA 94023-1055

Employer Identification Number: 84-1712304
DIN: 17053198017027
Contact Person: DONNA ELLIOT-MOORE ID# 50304
Contact Telephone Number: (877) 829-5500
Accounting Period Ending: June 30
Public Charity Status: 170(b)(1)(A)(vi)
Form 990 Required: Yes
Effective Date of Exemption: June 7, 2006
Contribution Deductibility: Yes
Advance Ruling Ending Date: June 30, 2010
Addendum Applies: No

Dear Applicant:

We are pleased to inform you that upon review of your application for tax exempt status we have determined that you are exempt from Federal income tax under section 501(c)(3) of the Internal Revenue Code. Contributions to you are deductible under section 170 of the Code. You are also qualified to receive tax deductible bequests, devises, transfers or gifts under section 2055, 2106 or 2522 of the Code. Because this letter could help resolve any questions regarding your exempt status, you should keep it in your permanent records.

Organizations exempt under section 501(c)(3) of the Code are further classified as either public charities or private foundations. During your advance ruling period, you will be treated as a public charity. Your advance ruling period begins with the effective date of your exemption and ends with advance ruling ending date shown in the heading of the letter.

Shortly before the end of your advance ruling period, we will send you Form 8734, Support Schedule for Advance Ruling Period. You will have 90 days after the end of your advance ruling period to return the completed form. We will then notify you, in writing, about your public charity status.

Please see enclosed Publication 4221-PC, Compliance Guide for 501(c)(3) Public Charities, for some helpful information about your responsibilities as an exempt organization.

Letter 1045 (DO/CG)

DELTA DISABLED PILOTS ASSOCIATION

We have sent a copy of this letter to your representative as indicated in your power of attorney.

Sincerely,

A handwritten signature in cursive script that reads "Robert Choi".

Robert Choi
Director, Exempt Organizations
Rulings and Agreements

Enclosures: Publication 4221-PC
Statute Extension



R03346
 Department of the Treasury
 Internal Revenue Service
 EO RULINGS AND AGREEMENTS
 PO BOX 2508
 CINCINNATI OH 45201

TE3

841712304

Date of this notice: May 18, 2009
 Notice Number: CP-158
 Taxpayer Identification Number:
 84-1712304

010541.607766.0043.001 1 AT 0.357 535



Advance Ruling Period Ending Date:
 June 30, 2010



DELTA DISABLED PILOTS ASSOCIATION
 % ARTHUR H FOWLER
 1926 PARKMONT DR
 ALAMO CA 94507-2809268

For assistance, call:
 1-877-829-5500

010541

Our records indicate that you were issued an advance ruling letter that treated you as a public charity, rather than a private foundation, during an advance ruling period that ends on the date indicated above. That letter required you to file IRS Form 8734 at the end of your advance ruling period to establish that you qualify as a public charity.

New IRS regulations changed the procedures governing your public charity status. You are no longer required to file Form 8734 at the end of the ruling period. The regulations also provide that donors can rely on your advance ruling letter with respect to your public charity status unless the IRS changes that status, based on the organization no longer meeting an applicable public support test, and publishes notice of the change.

If you have received Form 8734 from the IRS, please do not file it. Please keep your advance ruling letter along with this letter for your permanent records.

The regulations also changed the rules for computing public support, consistent with the redesigned Form 990, Return of Organization Exempt from Income Tax. For more information regarding those rules and the redesigned Form 990, please see the IRS website at www.irs.gov/eo.

Advance Ruling Process Elimination Frequently Asked Questions: Existing Determination Letter

When my organization applied for tax exemption, the IRS sent us an advance ruling determination letter stating that our public charity classification was good for five years. Can the organization continue to rely on its determination letter, and if so, for how long?

Yes. With the issuance of the new rules, the IRS now considers the advance ruling letter to be your organization's final determination letter. The organization and its donors may rely on that letter with respect to the organization's public charity classification unless the organization no longer meets the public support test and the Service changes that status and publishes a notice of the change.